



House of Representatives

General Assembly

File No. 41

February Session, 2016

Substitute House Bill No. 5177

House of Representatives, March 15, 2016

The Committee on Planning and Development reported through REP. MILLER, P. of the 36th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT EXTENDING THE DEADLINE FOR THE LAND VALUE TAXATION PILOT PROGRAM.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (c) of section 12-63h of the 2016 supplement to
2 the general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective July 1, 2016*):

4 (c) After receipt of the notice of selection provided by the Secretary
5 of the Office of Policy and Management pursuant to subsection (b) of
6 this section, the chief elected official of such municipality shall appoint
7 a committee consisting of (1) a representative of the legislative body of
8 the municipality or where the legislative body is the town meeting, a
9 representative of the board of selectmen; (2) a representative from the
10 business community; (3) a land use attorney; and (4) relevant
11 taxpayers and stakeholders. Such committee shall prepare a plan for
12 implementation of land value taxation. Such plan shall (A) provide a
13 process for implementation of differentiated tax rates; (B) designate

14 geographic areas of the municipality where the differentiated rates
15 shall be applied; and (C) identify legal and administrative issues
16 affecting the implementation of the plan. The chief executive officer,
17 the chief elected official, the assessor and the tax collector of the
18 municipality shall have an opportunity to review and comment on the
19 plan. On or before December 31, [2015] 2020, and upon approval of the
20 plan by the legislative body, the plan shall be submitted to the joint
21 standing committees of the General Assembly having cognizance of
22 matters relating to planning and development, finance, revenue and
23 bonding and commerce. Any municipality that has previously applied
24 for and participated in the pilot program established pursuant to this
25 section shall be ineligible for subsequent selection to participate in the
26 pilot program.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2016	12-63h(c)

PD *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note***State Impact:*** None***Municipal Impact:*** None***Explanation***

The bill, which extends the deadline for municipalities to submit plans for the land value taxation pilot program, has no fiscal impact.

The Out Years***State Impact:*** None***Municipal Impact:*** None

OLR Bill Analysis**sHB 5177*****AN ACT EXTENDING THE DEADLINE FOR THE LAND VALUE TAXATION PILOT PROGRAM.*****SUMMARY:**

This bill extends, from December 31, 2015 to December 31, 2020, the deadline for municipalities to submit plans under the existing land value taxation pilot program to the Planning and Development, Commerce, and Finance, Revenue and Bonding committees. The land value taxation pilot program requires the Office of Policy and Management to select up to three municipalities to develop a plan for taxing land at a higher rate than buildings.

EFFECTIVE DATE: July 1, 2016

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 20 Nay 0 (03/04/2016)